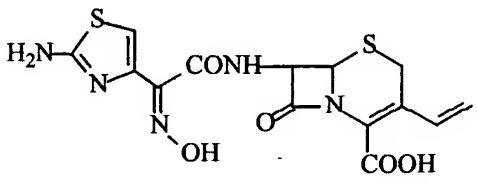
WE CLAIM:

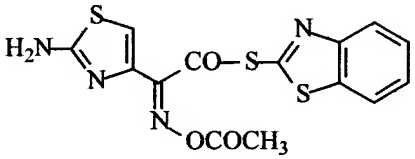
1. (previously presented): A process for preparing a cefdinir of Formula II



Formula II

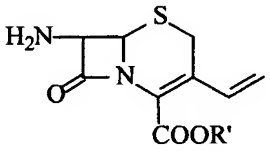
comprising the steps of:

reacting O-acetyl thioester of Formula I



Formula I

with a compound of Formula III in the presence of a base in suitable solvent



Formula III

wherein R' [[= H,]] represents H or any carboxyl protecting group,

converting to cefdinir by the removal of protecting group or groups.

2. (cancelled): The process according to claim 1 wherein the said base can be organic base or an inorganic base.

3. (currently amended): The process according to claim 1 wherein the said base is an organic base ~~is an amine~~ selected from the group consisting of triethylamine, N,N-diisopropylethylamine, ~~tri n-butylamine~~ tributylamine.

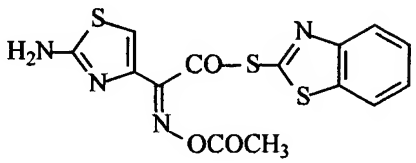
4. (currently amended): The process according to claim1 wherein the said base is an inorganic base ~~is~~ selected from the group consisting of sodium carbonate, sodium bicarbonate and mixtures thereof.

5. (original): The process according to claim 1 wherein the said solvent is selected from the group consisting of water, tetrahydrofuran, methylene dichloride and mixtures thereof.

6. (previously presented) The process according to claim 1 wherein the said reacting step is conducted at a temperature between 10°C and 25°C.

7. (previously presented): The process according to claim 1 wherein the said carboxyl protecting group is selected from the group consisting of p-methoxybenzyl, p-nitrobenzyl, diphenylmethyl and trimethyl silyl .

8. (previously presented): The process according to claim 1 wherein the said O-acetyl thioester of Formula I



Formula I

is prepared by a process which comprises of

condensing (Z)-2-(2-amino-4-thiazolyl)-2-acetyloxyiminoacetic acid with bis(benzothiazol-2-yl)disulphide in the presence of triphenylphosphine and a base in a suitable solvent.

9. (currently amended): The process according to claim 8 wherein the base used in the preparation of compound of Formula I is selected from the group consisting of tributylamine, triethylamine and mixtures thereof.

10. (currently amended): The process according to claim 8 wherein the said solvent used in the preparation of compound of Formula I is selected from the group consisting of methylene chloride, chloroform, tetrahydrofuran, acetonitrile and mixtures thereof.

11. (currently amended):The process according to claim 8 wherein the said condensing ~~reacting~~ step in the preparation of compound of Formula I is conducted at a temperature between 0°C and 35°C.